

ABSTRACT OF THE DISCLOSURE

5 A semiconductor device includes a first
semiconductor layer formed above a first region of a
supporting substrate with a buried oxide layer disposed
therebetween and a second semiconductor layer formed on
a second region of the supporting substrate. An
interface between the supporting substrate and the
second semiconductor layer is placed in substantially
the same depth position as the undersurface of the
10 buried oxide layer or in a position deeper than the
buried oxide layer.

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